

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to 1:18-CV-05053-LAK.

MASTER DOCKET

Case No. 1:18-MD-02865-LAK

**DECLARATION OF KARI PARKS IN SUPPORT OF THE GOLDSTEIN LAW
GROUP PC 401(K) PROFIT SHARING PLAN'S AND SHELDON GOLDSTEIN'S
MOTION TO DISMISS AMENDED COUNTERCLAIM**

I, Kari Parks, depose and say as follows:

1. I am an associate of the law firm Gusrae Kaplan Nusbaum PLLC, which is counsel for Defendants-Third-Party Plaintiffs-Third-Party Counterclaim Defendants The Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein (the "**Goldstein Parties**") in this action.

2. I submit this declaration in support of the Goldstein Parties' Motion to Dismiss Amended Counterclaim (the "**Motion**").

3. At approximately 16:00 on Monday, May 18, 2020, I attempted to electronically file this Motion in the 18-md-2865 docket and spread that entry to the Goldstein Parties' own 18-cv-5053 docket.

4. In doing so, I received the message, "Error: Answer Due date may not be reset when spreading to other cases. Go back to the question 'Does this Answer Due date need to be reset Y/N?' And answer 'N.'"

5. Because I had not encountered that question in the filing process, I called the Southern District of New York's electronic filing help desk for guidance. A recorded message instructed me to email the help desk for guidance.

6. Consequently, I filed the Motion in the 18-md-2865 docket only and will pursue guidance from the help desk regarding spreading the Motion to the Goldstein Parties' 18-cv-5053 docket.

7. Annexed as Exhibit 1 is a true and correct copy of the Amended Particulars of Claim filed by Plaintiff Skatteforvaltningen ("**SKAT**") on or around March 13, 2019, in the English case captioned Skatteforvaltningen v. Solo Capital Partners LLP et al., CL-2018-000297, CL-2018-000404, CL-2018-000590 (the "**English Action**").

8. Annexed as Exhibit 2 is a true and correct copy of the Further Particulars Regarding the Validity of WHT Refund Applications filed by SKAT in the English Action on or around February 28, 2020.

9. Annexed as Exhibit 3 is a true and correct copy of the Re-Amended Schedule 5T filed by SKAT on or around February 28, 2020 in the English Action.

10. Annexed as Exhibit 4 is a true and correct copy of the Amended Counterclaims of Third-Party Defendant ED&F Man Capital Markets, Ltd. ¶ 29, Dkt. 323, 18-md-2865 (Apr. 20, 2020), which the Goldstein Parties move to dismiss.

11. Annexed as Exhibit 5 are the following unpublished and foreign cases, which the Goldstein Parties cite in their memorandum in support of their Motion:

- a. Ades v. Deloitte & Touche, Nos. 90 Civ. 4959(RWS), 90 Civ. 5056(RWS), 1993 WL 362364 (S.D.N.Y. Sept. 17, 1993) (Sweet, J.)
- b. Anderson v. Greyhound Lines, Inc., No. 06 Civ. 13371 GBD, 2011 WL 3480945 (S.D.N.Y. Aug. 3, 2011) (Daniels, J.)
- c. Barbagallo v. Marcum LLP, No. 11-CV-1358, 2012 WL 1664238 (S.D.N.Y. May 11, 2012) (Weinstein, J.)
- d. Bd. of Trustees of S. California IBEW-NECA Defined Contribution Plan v. Bank of New York Mellon Corp., No. 09 CIV. 6273 RMB, 2011 WL 6130831 (S.D.N.Y. Dec. 9, 2011) (Berman, J.)
- e. Canada Steamship Lines Ltd v. The King [1952] AC 192
- f. Capita (Banstead 2011) Ltd v. RFIB Grp. Ltd [2015] EWCA Civ 1310
- g. CBS Corp. v. Eaton Corp., No. 07 Civ. 11344 (LBS), 2010 WL 1375169 (S.D.N.Y. Mar. 30, 2010) (Sand, J.)
- h. The Charter Oak Fire Ins. Co. v. Bolding, No. 08-CV-02632 (KAM), 2009 WL 3246116 (E.D.N.Y. Oct. 1, 2009) (Matsumoto, J.)
- i. Colodney v. Continuum Health Partners, Inc., No. 03 Civ. 7276, 2004 WL 829158 (S.D.N.Y. Apr. 16, 2004) (Cote, J.)
- j. Convergent Wealth Advisors LLC v. Lydian Holding Co., No. 12 CIV 1199, 2012 WL 2148221 (S.D.N.Y. June 13, 2012) (Scheindlin, J.)
- k. DeBlasio v. Merrill Lynch & Co, Inc., No. 07 Civ. 318(RJS), 2009 WL 2242605 (S.D.N.Y. 2009) (Sullivan, J.)
- l. FSP, Inc. v. Societe Generale, No. 02 Civ. 4786, 2003 WL 124515 (S.D.N.Y. Jan. 14, 2003) (Daniels, J.)
- m. Handelsbanken v. Dandridge [2002] EWCA Civ 577
- n. IIG Capital LLC v. Van Der Mew & Anr [2008] EWCA Civ 542
- o. In re Richartz, Fliss, Clark & Pope, Inc., Bankr. No. 08-13919 (MG), 2010 WL 4502038 (Bankr. S.D.N.Y. Nov. 1, 2010) (Glenn, B.J.)
- p. Smith v. South Wales Switchgear [1968] 1 All ER 18
- q. The White Rose [1969] 1 WLR 1098
- r. Tokio Marine and Fire Ins. Co., Ltd. v. Grodin, 05 Civ. 9153 (DLC), 2006 WL 3054321 (S.D.N.Y. Oct. 27, 2006) (Cote, J.)
- s. Travelers Property Cas. Corp. v. Winterthur Int'l, No. 02 Civ. 2406(SAS), 2002 WL 1391920 (S.D.N.Y. June 25, 2002) (Scheindlin, J.)
- t. U.S. Bank Nat. Ass'n v. Commonwealth Land Title Ins. Co., No. 13 Civ. 7626 NRB, 2015 WL 1291151 (S.D.N.Y. Mar. 23, 2015) (Buchwald, J.)
- u. Waite v. Paccar Financial PLC [2012] EWCA Civ. 901

I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 18, 2020
New York, New York

/s/ Kari Parks